Accounting Policies and Procedures Purchasing Process Purpose

The Annual Budget is not an authorization for the expenditure of funds. All purchase requests must be approved by the Principal/CAO before the purchase can be made. Purchases over $3,000 have to be approved by the Board of Directors. The Purchasing Process aims to assure responsible and accountable procurement of consumables, contractual services, equipment and capital outlay items, assist management at all levels in reaching responsible, cost-effective decisions in the purchasing of quality supplies and services for school use.

The goal of the Purchasing Process is to promote a fair and competitive quote process to obtain quality products and services at the lowest possible price.

Terms

- **Skyward –** purchase order system
- **Requisition –** the initial request for a purchase submitted in Skyward
- **Purchase Order –** the final approval document for a purchase, also known as a PO
- **RFQ –** An RFQ, also known as a Request for Quote, is a request for a price quote
- **Requestor –** the person who submits a requisition
- **Approver –** the person who approves a requisition

Purchasing Policy

- All purchases require a requisition to be approved.
- Single items and total orders costing $3000 must be approved by the Board of Directors.
- Requisitions will be processed within three to five working days.
- Staples orders and recurring purchases such as utilities, telephone service, custodial maintenance, transportation and food service do not require a purchase order.
- Every three years, the Accounting Clerk (or the Accounting Clerk and Principal) must review all contracts and agreements over $10,000 or 10% of the budget allocation for that service. They must submit an RFP (Request for Proposal) if they deem it necessary to research competitive vendors.
- Windover High School does not purchase goods and services from companies or individuals in which there is a recognized potential for conflict of interest.
- Employees, faculty or staff that would benefit financially from a given potential supplier selling goods and services to Windover High School or schools may not participate in the supplier selection process.
- If there are significant or material changes of the item to be purchased by the time the order is ready to be placed, a new purchase order should be issued.
- Forward unresolved or repetitive vendor issues to the Principal.

- Contracts shall be awarded based on competitive sealed bidding if the following conditions present a complete, adequate, and realistic specification or purchase description is available; two or more responsible bidders except where otherwise allowed, are willing and able to compete effectively for the work; unless the vendor/contractor is a sole source, the procurement lends itself to a firm price contract; and the selection of the successful bidder can be made principally on the basis of price.

Exceptions to the Purchasing Policy

- If a requisition needs to be processed in two days or less, a request for a fast turnaround needs to be noted on the requisition with an explanation.
- Emergency purchases are for items that must be purchased quickly in order to maintain critical operations. Items such as supplies are not considered an emergency purchase. Emergency purchases are usually for repairs to essential equipment that would prevent operations from continuing. The purchase can be made with written approval from the Board President, but a requisition must be submitted within 1 working day. of the purchase.

Violations of the Purchasing Policy

- Purchases made outside of Skyward and/or without written approval may result in Windover High School considering the purchase void. If this arises, Windover may decline to pay the invoice and will advise the supplier to recoup payment from the individual who placed the order. Any purchase that is not made for the sole purpose of school business is also a violation of the Purchasing Policy and is subject to disciplinary action.

Responsibilities
Accounting Clerk

- Actively researches the vendor community for the best available goods and services at the lowest total cost to the company and may secure additional quotes if deemed in the best interest of the company
- Promotes goodwill and clear communication with vendors with regard to purchasing
- Solicits written quotes and proposals from multiple vendors upon request
- Processes and sends vendor payments Recipient of the Product or Service
- Ensures excellence from vendors by periodically evaluating the vendor performance and verifying vendor compliance to the contract or agreement
- Submits requisitions

CAO

- Approves Emergency requisitions
- Informs the Accounting Clerk if their operational budget can support a particular purchase

Principal

- Approves and submits requisitions

Recipient of the Product or Services

- Evaluates the vendor performance and verifies vendor compliance to the contract or agreement

Process Overview

A. Determine which budget will incur the expense.
B. Submit a Requisition.
C. Place the order.
D. Receive the order.

Procedures

A. Determine which budget will incur the expense.

a. Obtain the most up to date operational school budget from the principal and/or CAO.
b. Obtain the most up to date grant budget from the Principal if the expense will come from the grant budget.
c. Review the internal budget if the expense will come from the internal budget.
d. Submit a Requisition.
   i. Log into Skyward.
   ii. Click on the Requisition tab and then click on “Requisition Entry”.
   iii. Fill out all required fields. Select “Grant Budget” if the purchase is grant funded.
   iv. Secure written vendor quotes.
      1. Three written quotes must be secured if the item is $500 and for all grant funded purchases.
      2. Obtain a written quote from the store’s online website or from the vendor.
      3. Include the description of the product or service with each quote, including technical requirements or specific features.
      4. Attach a completed Sole Source Form to the requisition if you are submitting one quote, due to there being only one vendor from which you may obtain this item. This situation may arise if the item is highly specialized and not available from any other vendor.

5. Attach the three written quotes to the requisition in Skyward, but only click “PO Attach” to the one quote for the vendor you have selected.
6. Submit the requisition for review.
7. Wait three to five working days for the requisition to be processed.
8. Obtain an approved Purchase Order Requisition via email.
9. **Place the order.**
    a. Send the Purchase Order Requisition to the vendor.
    b. Confirm the vendor has received the Purchase Order Requisition.
    c. Request that the PO number be placed on all delivery documents and invoices.
10. **Receive the order.**
    a. Inspect the order immediately for damage or shortages. Inform the vendor via email and phone call if there is a defect or shortage.
    b. Confirm that the items listed on the packing slip match the items on the Purchase Order Requisition.
    c. Record the date of receipt and print and sign your name to the packing slip.
    d. Log into Skyward and locate the Purchase Order Requisition.
    e. Enter the quantity of items received or rejected .
    f. Scan a copy of the packing slip into Skyward for the vendor’s payment to be processed.
    g. Click “Submit”.
    h. Tag who is receiving each item on the order.
    i. Evaluate the performance and quality of the order periodically.